Bank of England PRA

Bank of England Banking Taxonomy v4.0.0

Friday 27 February 2026

Version 4.0.0 of the Bank of England Banking taxonomy is the technical implementation of the reporting requirements expressed in PS1/26 – **Implementation of Basel 3.1: Final rules** and PS4/26 – **The Strong and Simple Framework: The simplified capital regime for Small Domestic Deposit Takers (SDDTs) – final rules**, published on Tuesday 20 January 2026, intended to take effect from Friday 1 January 2027.

Specific points to note

- Reporting against this taxonomy should adhere to the Bank of England **XBRL Filing Manual v1.0.1**, published on the Banking regulatory reporting webpage.
- Sample files for the entry points included in this taxonomy publication have been provided for illustration purposes. Note the files contain random data which should not be assumed to obey the validation rules or any other technical or business requirements for valid reporting.
- Version 4.0.0 of the Bank of England Banking taxonomy introduces dual Own Funds reporting modules for CRR non-SDDT firms under the Basel 3.1 reform (PRA001) and CRR SDDT firms under the Strong and Simple regime (PRA116). Accordingly, reporting Own funds and Own Funds requirements (previously known as COR001a) with a reference date on or after 1 January 2027 should no longer be submitted using an EBA authored taxonomy.
- In **PS20/25** the PRA explains that for Leverage reporting (LVR001) with reference dates on or after Friday 1 January 2027 the same instructions and templates shall apply to all reporting entities (i.e. SDDTs and non-SDDTs).
- This taxonomy release includes eight new reporting modules, three of which are SDDT-tailored (PRA116, PRA117, PRA118), as indicated in PS20/25. The other pre-existing entry points are unmodified.

Entry points

Added

Entry point code	Entry point label	SchemaRef
LVR001	Leverage ratio	http://www.bankofengland.co.uk/data/xbrl/fws/banking/leverage/2026-02-27/mod/lvr001.xsd
PRA001	Own Funds	http://www.bankofengland.co.uk/data/xbrl/fws/banking/banking_reporting/2026-02-27/mod/pra001.xsd
PRA112	Capital+ Actuals and forecasts	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2026-02-27/mod/pra112.xsd
PRA113	Capital+ forecast semi-annual	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2026-02-27/mod/pra113.xsd
PRA114	Capital+ forecast annual	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2026-02-27/mod/pra114.xsd
PRA116	Own Funds for SDDTs	http://www.bankofengland.co.uk/data/xbrl/fws/banking/banking_reporting_sddt /2026-02-27/mod/pra116.xsd
PRA117	Capital+ forecast semi-annual for SDDTs	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus_sddt/2026-02-27/mod/pra117.xsd
PRA118	Capital+ forecast annual for SDDTs	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus_sddt/2026-02-27/mod/pra118.xsd

Unchanged

Entry point code	Entry point label	SchemaRef
LVR002	Contingent Leverage	http://www.bankofengland.co.uk/data/xbrl/fws/banking/leverage/2023-05-11/mod/lvr002.xsd
MRL001	MRL001	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/mrl001.xsd

Entry point code	Entry point label	SchemaRef
MRL002	MRL002	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/mrl002.xsd
MRL003	MRL003	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/mrl003.xsd
PRA_GAAP	PRA 104, 105, 106, 107 GAAP based Balance Sheet and Profit & Loss forecasts	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-07-31/mod/pra_gaap.xsd
PRA_IFRS	PRA 104, 105, 106, 107 IFRS based Balance Sheet and Profit & Loss forecasts	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-07-31/mod/pra_ifrs.xsd
PRA_MEM	PRA 108 Memorandum items	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-07-31/mod/pra_mem.xsd
PRA110	Liquidity Pillar II	http://www.bankofengland.co.uk/data/xbrl/fws/banking/liquidity_pillarii/2019-08-14/mod/pra110.xsd
PRA115	Step-in risk	http://www.bankofengland.co.uk/data/xbrl/fws/banking/step-in-risk/2025-09-08/mod/pra115.xsd
RFB001	RFB001: Intragroup exposures	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb001.xsd
RFB002	RFB002: Intragroup funding	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb002.xsd
RFB003	RFB003: Intragroup financial reporting (core)	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb003.xsd
RFB004	RFB004: Intragroup financial reporting (core and detailed breakdowns)	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb004.xsd
RFB005	RFB005: Joint and several liability arising from taxes	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb005.xsd
RFB006	RFB006: Excluded activity entities	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb006.xsd
RFB007	RFB007: Use of financial market infrastructures	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb007.xsd
RFB008	RFB008: Excluded activities and prohibitions	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-07-31/mod/rfb008.xsd